IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 7TH SEPTEMBER 2007 / 16TH BHADRA 1929

WP(C).No. 24658 of 2007(I)

PETITIONER:

CITY GLASS & GLAZING (P) LTD.,
33/1691-C, PALAKKAL BUILDINGS,
VIVEKANANDA LANE, N.H.47,
KOCHI - 28, REPRESENTED BY MANAGING DIRECTOR,
SHAKEELA ISMAIL.

BY ADV. SRI.VIJAYAN. K.U.
SRI.K.N.SREEKUMARAN

RESPONDENTS:
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1. ASST.COMMISSIONER, KVAT, SPL.CIRCLE-1,
COMMERCIAL TAXES, ERNAKULAM.

2. STATE OF KERALA, REPRESENTED BY
SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 07/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE REGISTRATION CERTIFICATE ISSUED TO THE PETITIONER-COMPANY BY THE 1ST RESPONDENT ON 21/07/2006.

P2 : COPY OF THE ANNUAL RETURN FILED FOR THE YEAR 2006-07 BY THE PETITIONER-COMPANY.

P3 : COPY OF THE APPLICATION FOR RENEWAL OF REGISTRATION SUBMITTED ON 30/04/2007 ALONG WITH CHALAN RECEIPT FOR RENEWAL FEE.

P4 : COPY OF THE MONTHLY RETURN FOR APRIL 2007.

P5 : COPY OF THE NOTICE NO. 32070263782/07-08 DATED 08/06/07 ISSUED BY THE 1ST RESPONDENT.

P6 : COPY OF THE REPLY FILED ON 18/06/2007 BY THE PETITIONER-COMPANY.

P7 : COPY OF THE ORDER NO. 32070263782/07-08 DATED 23/07/2007 ALONG WITH DE-REGISTRATION NOTICE IN FORM NO. 5B ISSUED BY THE 1ST RESPONDENT.

P8 : COPY OF THE CHEQUE NO. 745637 DATED 16/08/2006 IN FAVOUR OF THE 1ST RESPONDENT DRAWN ON SIB LTD., VENNALA.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 24658 of 2007

Dated, this the 7th day of September, 2007

J U D G M E N T

Petitioner is challenging Ext.P7 order whereunder registrations granted to the petitioner under the KVAT and CST Act are cancelled. However, it is seen from Ext.P6 reply filed by the petitioner that petitioner admitted that business was not commenced in spite of granting of registration w.e.f. 01/04/2006. The only case pointed out by the petitioner is payment of Rs. 5,740/- towards tax for one single transaction. I do not think challenge against cancellation of registration is maintainable because going by petitioner's own admission business was not commenced and therefore petitioner is not entitled to retain registration. However, I make it clear that as and when petitioner commences business on regular basis, respondents should grant registration on petitioner's application without delay subject to petitioner's compliance with the formalities.

This writ petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg